

# EXHIBIT A

**GIBBONS P.C.**

Robert K. Malone, Esq.  
Brett S. Theisen, Esq.  
Kyle P. McEvilly, Esq.  
One Gateway Center  
Newark, New Jersey 07102-5310  
Telephone: (973) 596-4500  
E-Mail: rmalone@gibbonslaw.com  
btheisen@gibbonslaw.com  
kmcevilly@gibbonslaw.com

*Special Counsel for the Official  
Committee of Unsecured Creditors*

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

In re:

**BED BATH & BEYOND, INC., et al.,<sup>1</sup>**

Debtors.

Hon. Vincent F. Papalia  
Chapter 11  
Case No. 23-13359 (VFP)  
(Jointly Administered)

**DECLARATION OF ROBERT K. MALONE PURSUANT TO 28 U.S.C. § 1746 IN  
SUPPORT OF FIRST AND FINAL APPLICATION OF GIBBONS P.C. FOR  
COMPENSATION OF PROFESSIONAL SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM MAY 23, 2023  
THROUGH SEPTEMBER 29, 2023**

**ROBERT K. MALONE**, of full age, under penalty of perjury, hereby declares as  
follows:

1. I am an attorney at law admitted to practice in the State of New Jersey, the United  
States District Court for the District of New Jersey, the United States District Court for the

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<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond, Inc.'s tax identification number are 0488. A complete list of the Debtors in the Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond, Inc.'s principal place of business and the Debtors' service address in the Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

Southern and Eastern Districts of New York, and the United States Court of Appeals for the Third Circuit. I am a Director at the law firm of Gibbons P.C. (“Gibbons” or the “Firm”), special counsel to the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”).

2. I make this declaration (the “Declaration”) in support of the *First and Final Application of Gibbons P.C. for Compensation of Professional Services Rendered and Reimbursement of Expenses for the Period from May 23, 2023 through September 29, 2023* (the “Application”).<sup>2</sup> I make this Declaration on personal knowledge or on information and belief as set forth herein.

3. Specifically, I have reviewed the information contained in the Application and believe that such information is accurate and complies with the Bankruptcy Code, the Bankruptcy Rules and the Local Rules. In addition, in connection with preparing the Application, Gibbons has made a reasonable effort to comply with the U.S. Trustee’s requests for information and additional disclosures set forth in the *Appendix B Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013 (the “U.S. Trustee Guidelines”). Gibbons specifically responds to certain questions identified in the U.S. Trustee Guidelines as follows:

Question 1: Did Gibbons agree to any variations from, or alternatives to, Gibbons’ standard or customary billing rates, fees or terms for services pertaining to engagements of this nature that were provided during the Application Period?

Answer: No.

Question 2: If the fees sought in the Application as compared to the fees budgeted for the time period covered by the Application are higher by 10% or more, did Gibbons discuss the reasons for the variation with the client?

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<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

Answer: The fees sought in the Application are less than the fees budgeted for the time period covered by the Application, which were \$200,000.00.

Question 3: Have any of the professionals included in the Application varied their hourly rate based on the geographic location of the bankruptcy case?

Answer: No.

Question 4: Does the Application include time and fees related to reviewing or revising time records or preparing, reviewing or revising invoices?

Answer: The Application includes time and fees related to reviewing or revising time records or preparing, reviewing or revising invoices for consistency with the Local Rules and U.S. Trustee Guidelines in connection with the preparation of the Application.

Question 5: Does the Application include time for fees for reviewing time records to redact any privileged or other confidential information?

Answer: No.

Question 6: If the Application includes any rate increases since the retention in these cases, did the client agree when retaining Gibbons to accept all future rate increases? If not, did Gibbons inform the client that they need not agree to modified rates or terms in order to have Gibbons continue the representation consistent with ABA Formal Ethics Opinion 11-458?

Answer: The Application does not include any rate increases.

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on: November 13, 2023

**GIBBONS, P.C.**

By: /s/ Robert K. Malone  
Robert K. Malone, Esq., Director